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From:

Sent: Monday, August 16, 2010 3:03 PM

To:

Cc:

Subject:

I don't know anything off the top of my head that is specific to the Form 3115, but there are a number of discussions of 446(e) that acknowledge the significance of advance notice. See, e.g., Capital One, 130 T.C. 147, 154-55.